

OWNERSHIP ISSUES:

Trusts

The *STAR Exemption* applies only to the beneficiaries of the trust, not any of the trustees. For example, you create a trust and convey your home to your children as trustees, and you and your spouse remain in the home as beneficiaries of the trust. For *STAR* purposes, you are the owners of the home, not your children, which entitles you to the *STAR* benefit.

Unrestricted Life Estates

The *STAR Exemption* applies to the "Life Tenant". The "Life Tenant" is the person who owns and benefits from the property for the duration of his or her life.

Income Verification Program (IVP)

IVP allows NYS to determine your eligibility for the *Enhanced STAR Exemption* based on your filed NYS Income Tax Return.

To enroll, please enter your Social Security Number in the box located on the front of the County's *Enhanced STAR Application*.

If using an application provided by NYS, you must include Form RP-425-IVP, authorizing the Department of Taxation to verify your income eligibility each year.

You must re-enroll in the IVP Program if NYS disqualifies your exemption. Homeowners who receive a *Senior Citizens' Exemption* and register for the IVP for *Enhanced STAR* will still be required to report their income every year with the Department of Assessment.

For NYS forms, please visit their website at:
www.tax.ny.gov/forms/orpts/star.htm

IMPORTANT REMINDER

Please contact the Department of Assessment before you change the name on your **Deed** or **Certificate of Shares** or are changing your place of residence to make sure that you are not jeopardizing your property exemptions.

To obtain applications or view your property information on-line, please visit the Department of Assessment at:

www.mynassauproperty.com

Important Dates:

January 2 - March 1, 2017

Assessment Grievance (Appeal)
Filing Period

January 2, 2017

Closing of Exemptions Filing Period for the
2017-2018 Assessment Roll

E-Mail: ncassessor@nassaucountyny.gov

**Para asistencia en Español llame al
(516) 571-2020**



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Revised 10/16

STAR

Exemption Program
and the

NEW STAR CREDIT



**NASSAU COUNTY
DEPARTMENT OF ASSESSMENT
240 Old Country Road, 4th Floor
Mineola, NY 11501**

(516) 571-1500



**NASSAU COUNTY EXECUTIVE
ED MANGANO**
www.nassaucountyny.gov

On April 13, 2016, Governor Andrew Cuomo signed into law Senate Bill 6409/Assembly Bill 9009C which changed the School Tax Relief (STAR) Program from a property tax exemption to a Personal Income Tax Credit/Check (PIT) Program for first-time applicants who filed (in Nassau County) after January 2, 2015. According to the new law, all new STAR recipients will be issued a check directly from New York State instead of receiving a school property tax exemption. The amount of the benefit will be the same.

**REGISTER WITH NEW YORK STATE for the
Personal Income Tax Credit /Check Program**
by telephone at
(518) 457-2036 or on-line at

[https://www.tax.ny.gov/pit/property/
star/register-for-star-credit.htm](https://www.tax.ny.gov/pit/property/star/register-for-star-credit.htm)

STAR ELIGIBILITY REQUIREMENTS

The eligibility criteria are the same for both the *STAR Credit/Check* and the *STAR Property Tax Exemption*. You can't receive both the credit and the exemption.

To receive the *STAR Credit/Check* or exemption, you must own your home and it must be your primary residence.

Basic STAR

The total income of the owners and the owners' spouses who primarily reside at the property must not exceed \$500,000.

Enhanced STAR

- The income limit for *Enhanced STAR* is \$86,000 based on household income for 2015.
- All owners must be at least 65 years old (unless the owners are spouses or siblings, in which case at least one owner must be at least 65).

Current STAR Exemption recipients

- Current *Basic* and *Enhanced STAR Exemption* recipients will keep their exemptions as long as they continue to own their current homes.
- Current recipients of the *Enhanced STAR Exemption* who aren't enrolled in the *Income Verification Program* must continue to file renewal applications with the Department of Assessment each year.

HOW IS "PRIMARY RESIDENCE" DEFINED?

Factors may include your legal voting address, vehicle registration and length of time spent each year on the property. The assessor may request proof of residence after the exemption has been granted to verify that the property remains your primary residence.

CAN HOMEOWNERS WHO OWN MORE THAN ONE RESIDENTIAL PROPERTY RECEIVE A STAR EXEMPTION ON ALL PROPERTIES?

No. The *STAR Exemption* can be applied only to the homeowner's primary residence.

CAN ENHANCED STAR BE GRANTED TO NURSING HOME RESIDENTS WHO OWN THEIR HOMES?

Yes, provided that no one other than a co-owner or spouse lives on the premises.

CAN A SURVIVING SPOUSE WHO IS NOT 65 YEARS OLD CONTINUE TO RECEIVE ENHANCED STAR?

Yes, but only if the surviving spouse is at least 62 years old as of December 31, 2017 and all other requirements are met. Otherwise, the surviving spouse may only receive the *Basic STAR Exemption*.

ANNUAL FILING FOR ENHANCED STAR

For the 2017-2018 tax year, you must provide the Department of Assessment with a copy of your 2015 NYS Income Tax Return along with any supporting documentation as listed on the exemption application.

WHAT IF YOU WEREN'T REQUIRED TO FILE A FEDERAL AND STATE TAX RETURN FOR 2015?

Before filing your application, contact the Department of Assessment to find out what information needs to be sent to satisfy the income requirement.

HOW IS INCOME DEFINED FOR STAR PURPOSES?

Income is defined as the amount reported as Federal "Adjusted Gross Income" (AGI) less the "taxable amount" of IRA distributions.